ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

AU – 4 J Part – IV A	ಬೆಂಗಳೂರು, ಬುಧವಾರ,10, ಜೂನ್, 2020(ಜ್ಯೇಷ್ಠ ,20, ಶಕವರ್ಷ, ೧೯೪2) Bengaluru, WEDNESDAY , 10, JUNE,2020(Jyestha,20, ShakaVarsha, 1942)	ನಂ. 197 No. 197

GOVERNMENT OF KARNATAKA

No. FD 05 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 10/06/2020.

NOTIFICATION (4-C/2020)

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka, hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

1. Title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall be deemed to have come into force with effect from the 5th day of May 2020.

2. Amendment of rule 26.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred as the said rules) in rule 26 in sub-rule (1), after the proviso, the following proviso shall be inserted with effect from the 21st day of April 2020, namely: -

"Provided further that, a registered person registered under the provisions of the Companies Act, 2013 (Central Act 18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).".

3. Insertion of new rule 67A.- After rule 67, of the said rules, the following rule shall be inserted, with effect from a date to be notified later, namely: -

"**67A.Manner of furnishing of return by short messaging service facility**.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** for a tax period, any reference to electronic furnishing shall include

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furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B**.".

By Order and in the name of the
Governor of Karnataka,

(K.SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1)

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

SUNIL GARDE Digitally signed by SUNIL GARDE Date: 2020.06.10 15:54:39 +05'30'